

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

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In re: PROMESA
Title III

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,
as representative of No. 17 BK 3283-LTS
(Jointly Administered)

THE COMMONWEALTH OF PUERTO RICO, *et al.*

Debtors.¹

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CERTIFICATE OF SERVICE

I, Rachel O'Connor, depose and say that I am employed by Prime Clerk LLC ("***Prime Clerk***"), the solicitation, claims and noticing agent for the Debtors in the above-captioned cases under Title III of the Puerto Rico Oversight, Management, and Economic Stability Act (PROMESA).

On June 22, 2021, at my direction and under my supervision, employees of Prime Clerk caused a request for additional claim information, in the form of customized letters, a blank copy of which is attached hereto as **Exhibit A**, to be served via first class mail on the ACR Notice Parties Service List attached hereto as **Exhibit B**.

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Dated: June 28, 2021

/s/ Rachel O'Connor
Rachel O'Connor

State of New York
County of New York

Subscribed and sworn (or affirmed) to me on June 28, 2021, by Rachel O'Connor, proved to me on the bases of satisfactory evidence to be the person who executed this affidavit.

/s/ Kelsey Lynne Gordon
Notary Public, State of New York
No. 01GO6405463
Qualified in Kings County
Commission Expires March 9, 2024

Exhibit A

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)¹

ADMINISTRATIVE CLAIMS RECONCILIATION NOTICE

Service Date: **June 22, 2021**

Designated Claimant(s):

Address:

Designated Claim Number(s):

Amount(s) Stated in Proof(s) of Claim:

Claim Type: **Tax Refund**

This Notice only applies to the Designated Claim Number(s) listed above. You should read the Notice carefully and discuss it with your attorney. If you do not have an attorney, you may wish to consult one.

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the "Commonwealth") (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

If you have any questions, please contact Prime Clerk LLC at (844) 822-9231 (toll free for U.S. and Puerto Rico) or (646) 486-7944 (for international callers), available 10:00 a.m. to 7:00 p.m. (Atlantic Standard Time) (Spanish available).

By this Administrative Reconciliation Notice, the **Commonwealth of Puerto Rico** hereby submits the above- identified claim(s) (the “ACR Designated Claim(s)”) in the **Commonwealth of Puerto Rico** Title III case to resolution through administrative claims reconciliation, pursuant to the procedures (the “Administrative Reconciliation Procedures”) established by the ***Order (A) Authorizing Administrative Reconciliation of Claims, (B) Approving Additional Form of Notice, and (C) Granting Related Relief***, entered by the United States District Court for the District of Puerto Rico (the “Title III Court”) on March 12, 2020 [ECF No. 12274-2]. Prime Clerk is hereby authorized and directed to designate the ACR Designated Claim(s) as “Subject to Administrative Reconciliation” on the Claims Registry in these Title III cases. A copy of the Administrative Reconciliation Procedures is enclosed for your reference.

The purpose of the Administrative Reconciliation Procedures is to allow the Commonwealth to evaluate and resolve your claim using its existing administrative processes. Only certain types of claims are eligible to participate in the Administrative Reconciliation Procedure: Claims for pension or retiree benefits (“Pension/Retiree Claims”), Claims for tax refunds (“Tax Refund Claims”), Claims for salaries and benefits owed to public employees (“Public Employee Claims”), and union grievances (“Grievance Claims”). For information regarding the administrative processes applicable to your claim, please see the attached “Overview of Administrative Claims Reconciliation Procedures.”

To ensure claims are resolved and paid in a timely fashion, the ACR Designated Claims will be monitored by the Title III court, and the **Commonwealth of Puerto Rico** will be required to inform the Title III court of the status of each ACR Designated claim submitted to the Administrative Reconciliation Procedures **every 60 days**.

You do not need to do anything further at this time. Within 60 days, a representative from the following agency will contact you and initiate the Administrative Reconciliation Procedure for your ACR Designated Claim: **Department of Treasury**

If you do not hear from a Commonwealth agency representative within **SIXTY DAYS** OF THE “SERVICE DATE” REFLECTED ON THE TOP OF THIS NOTICE, YOU MUST CONTACT PRIME CLERK.

Overview of Administrative Claims Reconciliation Procedures

You are receiving this notice because the Debtors have determined that your claim(s) should be resolved using the Commonwealth's existing administrative processes. Your claim will be resolved using one of the procedures identified below. Please check the Administrative Claims Reconciliation Notice that accompanies this Overview to determine which procedures will process your claim. This Overview provides you basic information regarding the next steps in resolving your claim and the administrative procedures that will consider your claim. **You should read this Overview carefully and discuss it with your attorney. If you do not have an attorney, you may wish to consult one.**

Within sixty (60) days of receipt of this notice, a representative from the Commonwealth agency responsible for processing your claim will reach out to you to notify you that the agency has initiated processing of your claim. IF YOU DO NOT HEAR FROM ANY COMMONWEALTH AGENCY WITHIN SIXTY (60) DAYS, PLEASE CONTACT PRIME CLERK IMMEDIATELY.

Once ERS, Hacienda, or the applicable Commonwealth agency have reached an initial determination (the "Initial Determination") as to the amount, if any, of your claim, it will send you a letter notifying you of its decision.

If you do not agree with the Initial Determination, you have the right to an appeal. The timing and procedures for that appeal vary depending on the type of claim you have:

- **Pension/Retiree Claims**: If you disagree with ERS's Initial Determination, you will then have thirty (30) days from the date of the letter to request reconsideration. If you seek reconsideration, a hearing examiner will hold a hearing to consider your claim. You will receive a decision from ERS within forty-five (45) days of your hearing. If ERS denies reconsideration of your claim, you must file an appeal with the Retirement Board within thirty (30) days of the date of the decision denying reconsideration. If your appeal is denied, you must file an appeal with the Puerto Rico Court of Appeals within thirty (30) days of the date of the Retirement Board's determination.
- **Tax Refund Claims**: If you disagree with Hacienda's Initial Determination, you may file a lawsuit in the Court of First Instance within thirty (30) days of the date the letter was mailed.
- **Public Employee Claims**: The Commonwealth has many administrative processes, administered by many different entities, for employees to pursue employment related claims. If you disagree with the applicable agency's Initial Determination, you have the right to an appeal, including the right to appeal that Initial Determination to the Puerto Rico Court of Appeals. You should discuss with your attorney the time frame within which you must file your appeal. If you do not have an attorney, you may wish to consult one.
- **Grievance Claims**: If you have a Grievance Claim, your claim will be processed in accordance with the terms of your collective bargaining agreement. You should consult

your collective bargaining agreement to find more information regarding the steps that will be taken to resolve your claim, the timing for resolving your claim, and any appeal rights you may have.

If at any point you receive an Initial Determination, but you do not file an appeal within the applicable time lines above, your claim will be designated as “resolved,” and you will be paid the amount, if any, determined by the administrative procedures.

**TRIBUNAL DE DISTRITO DE LOS ESTADOS UNIDOS
PARA EL DISTRITO DE PUERTO RICO**

En el caso:

LA JUNTA DE SUPERVISIÓN Y
ADMINISTRACIÓN FINANCIERA PARA PUERTO
RICO,

como representante del

ESTADO LIBRE ASOCIADO DE PUERTO RICO *y otros*,

Deudores.¹

PROMESA

Título III

No. 17 BK 3283-LTS

(Administrados en forma conjunta)

AVISO DE RECONCILIACIÓN ADMINISTRATIVA DE RECLAMACIONES

Fecha de Notificación: **22 de junio de 2021**

Reclamante(s) designados:

Dirección:

Número(s) de reclamaciones designadas:

Cantidad(es) indicada(s) en la(s) prueba(s) de reclamación:

Tipo de Reclamación: **Reembolso de contribuciones**

Este aviso solo aplica a los números de reclamaciones designadas mencionados anteriormente. Lea el aviso detenidamente y discútalos con su abogado. Si no tiene abogado, puede consultar con uno.

¹ Los Deudores en estos casos iniciados al amparo del Título III, junto con el número de caso respectivo de cada Deudor y los últimos cuatro (4) dígitos de su número de identificación de contribuyente federal, según corresponda, son (i) el Estado Libre Asociado de Puerto Rico (el “Estado Libre Asociado”) (caso de Quiebras núm. 17 BK 3283-LTS) (últimos cuatro dígitos del número de identificación de contribuyente federal: 3481); (ii) la Corporación del Fondo de Interés Apremiante de Puerto Rico (“COFINA”) (caso de Quiebras núm. 17 BK 3284-LTS) (últimos cuatro dígitos del número de identificación de contribuyente federal: 8474); (iii) la Autoridad de Carreteras y Transportación de Puerto Rico (“HTA”) (caso de Quiebras núm. 17 BK 3567-LTS) (últimos cuatro dígitos del número de identificación de contribuyente federal: 3808); (iv) el Sistema de Retiro de los Empleados del Gobierno del Estado Libre Asociado de Puerto Rico (“ERS”) (caso de Quiebras núm. 17 BK 3566-LTS) (últimos cuatro dígitos del número de identificación de contribuyente federal: 9686); (v) la Autoridad de Energía Eléctrica de Puerto Rico (“PREPA”) (caso de Quiebras núm. 17 BK 4780-LTS) (últimos cuatro dígitos del número de identificación de contribuyente federal: 3747); y (vi) la Autoridad de Edificios Públicos (“PBA”) (caso de Quiebras 19 BK 5523-LTS) (los casos al amparo del Título III figuran con números de caso de la Corte de Quiebras debido a limitaciones del *software*).

Si tiene alguna pregunta, comuníquese con Prime Clerk LLC al (844) 822-9231 (llamada gratis para EE.UU. y Puerto Rico) o (646) 486-7944 (para llamadas internacionales), disponible de 10:00 a.m. a 7:00 p.m. (hora estándar del Atlántico) (español disponible).

Con este Aviso de Reconciliación Administrativa, el **Estado Libre Asociado de Puerto** presenta las reclamaciones anteriormente identificadas (las “Reclamacion(es) de Reconciliación Administrativa Designada(s)”) en el caso de Título III del **Estado Libre Asociado de Puerto** para su resolución mediante la reconciliación de reclamaciones administrativas, conforme los procedimientos (“Procedimientos de Reconciliación Administrativa”) establecidos por la **Orden** emitida por el Tribunal de Distrito de los Estados Unidos para el Distrito de Puerto Rico (el “Tribunal del Título III”) el 12 de marzo de 2020 [ECF No. 12274-2]. Dicha orden: **(A) Autoriza la Reconciliación Administrativa de Reclamaciones, (B) Aprueba una Forma Adicional de Notificación, y (C) Otorga el Remedio Apropriado**. Por este medio se autoriza y ordena a Prime Clerk a que indique en el Registro de Reclamaciones de estos casos de Título III que (las) Reclamación(es) de Reconciliación Administrativa Designada(s) están “Sujetas a la Reconciliación Administrativa”. Se adjunta una copia de los Procedimientos de Reconciliación Administrativa para su referencia.

El propósito de los Procedimientos de Reconciliación Administrativa es permitir que el Estado Libre Asociado evalúe y resuelva la reclamación presentada por usted utilizando sus procesos administrativos existentes. Solo ciertos tipos de reclamaciones son elegibles para participar en el Procedimiento de Reconciliación Administrativa: las reclamaciones por beneficios de jubilación o pensión (“Reclamaciones de jubilación/pensión”), las reclamaciones por reembolso de contribuciones (“Reclamaciones de reembolso de contribuciones”), las reclamaciones por salarios y beneficios adeudados a empleados públicos (“Reclamaciones de empleados públicos”) y las querellas sindicales (“Reclamaciones de quejas/agravios”). Para obtener información sobre los procesos administrativos aplicables a su reclamación, consulte la “Descripción General de los Procedimientos de Reconciliación Administrativa de Reclamaciones.”

Para garantizar que las reclamaciones se resuelvan y se paguen de manera oportuna, las Reclamaciones Administrativas de Reclamaciones serán monitoreadas por el tribunal del Título III y el **Estado Libre Asociado de Puerto** deberá informarle al tribunal del Título III **cada 60 días** sobre el estado de toda reclamación sometida a los Procedimientos de Reconciliación Administrativa.

No necesita hacer nada más en este momento. Dentro de los próximos 60 días, un representante de la siguiente agencia se comunicará con usted e iniciará el Procedimiento de Reconciliación Administrativa para la Reconciliación de su Reclamación Administrativa:
Department of Treasury

Si no recibe comunicación de un representante de la agencia dentro de los **SESENTA DÍAS SIGUIENTES A LA “FECHA DE NOTIFICACIÓN” QUE APARECE EN LA PARTE SUPERIOR DE ESTE AVISO, COMUNÍQUESE CON PRIME CLERK.**

Descripción General de los Procedimientos de Reconciliación
Administrativa de Reclamaciones

Usted está recibiendo este aviso porque los Deudores han determinado que su(s) reclamación(es) debe(n) resolverse utilizando los procedimientos administrativos existentes del Estado Libre Asociado. Su reclamación se resolverá utilizando uno de los procedimientos identificados a continuación. Por favor consulte el Aviso de Reconciliación Administrativa de Reclamaciones que acompaña esta Descripción General para determinar cuáles procedimientos se seguirán para procesar su reclamación. Esta Descripción General le brinda información básica sobre los próximos pasos para resolver su reclamación y los procedimientos administrativos que se utilizarán para considerar su reclamación. **Lea esta Descripción General detenidamente y discútalas con su abogado. Si no tiene abogado, puede consultar con uno.**

Dentro de los sesenta (60) días siguientes al recibo de este aviso, un representante de la agencia del Estado Libre Asociado responsable de procesar su reclamación se comunicará con usted para notificarle que dicha agencia ha iniciado el procesamiento de su reclamación. SI NO RECIBE COMUNICACIÓN DE NINGUNA AGENCIA DEL ESTADO LIBRE ASOCIADO DENTRO DE SESENTA (60) DÍAS, POR FAVOR COMUNÍQUESE CON PRIME CLERK INMEDIATAMENTE.

Una vez la ASR, Hacienda o la agencia correspondiente del Estado Libre Asociado haya llegado a una determinación inicial (la “Determinación Inicial”) en cuanto al monto, si alguno, de su reclamación, le enviará una carta notificándole su decisión.

Si no está de acuerdo con la Determinación Inicial, tiene derecho a una apelación. Los plazos de tiempo y los procedimientos aplicables a dicha apelación varían de acuerdo al tipo de reclamación que usted presente:

- **Reclamaciones de pensión/jubilación:** Si no está de acuerdo con la Determinación Inicial de la ASR, tendrá treinta (30) días a partir de la fecha de la carta para solicitar la reconsideración. Si pide reconsideración, un oficial examinador celebrará una vista para considerar su reclamación. Recibirá la decisión de la ASR dentro de los cuarenta y cinco (45) días siguientes a la celebración de la vista. Si la ASR deniega la reconsideración de su reclamación, deberá presentar una apelación ante la Junta de Retiro dentro de treinta (30) días a partir de la fecha de la denegación de la reconsideración. Si su apelación es rechazada, deberá presentar una apelación ante el Tribunal de Apelaciones de Puerto Rico dentro de treinta (30) días a partir de la fecha de la determinación de la Junta de Retiro.
- **Reclamaciones de reembolso de contribuciones:** Si no está de acuerdo con la Determinación Inicial de Hacienda, puede radicar una demanda en el Tribunal de Primera Instancia dentro de los treinta (30) días siguientes a la fecha de envío de la carta de Hacienda.

- **Reclamaciones de empleados públicos:** El Estado Libre Asociado tiene muchos procesos administrativos, administrados por muchas entidades diferentes, para que los empleados tramiten reclamaciones relacionadas con el empleo. Si no está de acuerdo con la Determinación Inicial de la agencia correspondiente, tiene derecho a una apelación, incluyendo el derecho de apelar esa Determinación Inicial ante el Tribunal de Apelaciones de Puerto Rico. Debe analizar con su abogado el plazo de tiempo dentro del cual deberá radicar su apelación. Si no tiene abogado, puede consultar con uno.
- **Reclamaciones de quejas/agravios:** Si tiene una reclamación relacionada con quejas/agravios, la misma se procesará de acuerdo con los términos de su convenio colectivo. Debe examinar su convenio colectivo para obtener más información sobre los pasos que se tomarán para resolver su reclamación, los plazos de tiempo para resolverla y los derechos de apelación que usted pueda tener.

Si en algún momento recibe una Determinación Inicial pero no radica una apelación dentro de los plazos de tiempo indicados anteriormente, su reclamación será designada como “resuelta” y se le pagará el monto, si alguno, que se haya determinado en los procedimientos administrativos.

Administrative Claims Reconciliation Procedures

1. The Pension/Retiree Claims, the Tax Refund Claims, the Public Employee Claims, and the Grievance Claims will be subject to Administrative Claims Reconciliation in two instances:

- a. Within one hundred twenty (120) days of approval of these procedures by the Court, and every sixty (60) days thereafter, the Commonwealth, on behalf of itself and the other Debtors, shall file with the Title III Court and serve upon the claimants a notice, the form of which is annexed hereto as Exhibit 2 (the "Administrative Reconciliation Notice"), informing such claimant that its Claim shall be handled in accordance with the aforementioned Administrative Claims Reconciliation process. The Administrative Reconciliation Notice will designate whether each Claim is to be resolved using the Pension/Retiree Procedures, the Tax Refund Procedures, the Grievance Procedures, or the Public Employee Procedures.
- b. In the event that (i) the Debtors file an omnibus objection to Claims, (ii) a claimant objects to the relief requested in such omnibus objection, and (iii) the Court or the Debtors determine that such Claim should be subject to Administrative Claims Reconciliation, the Debtors shall file an Administrative Reconciliation Notice with the Court and serve the Administrative Reconciliation Notice upon the Claimant stating that such Claim has been removed from the omnibus objection and shall be subject to the Administrative Claims Procedures. If the Debtors make such determination, on the date when the Debtors' reply in support of its omnibus objection is due, the Debtors shall file an Administrative Reconciliation Notice with the Court setting forth the Claims to which an omnibus objection has been interposed and responded to by the holder thereof as and to which the Debtors have determined should be subject to the Administrative Claims Reconciliation process. If the Court makes such determination, the Court shall provide notice to the Debtors, and the Debtors shall file such an Administrative Reconciliation Notice with the Court. To the extent necessary, the automatic stay, extant pursuant to section 362 of the Bankruptcy Code, should be deemed modified so as to permit the continuation of the reconciliation of any claims subject to Administrative Claims Reconciliation.

2. With respect to each of the Pension/Retiree Claims, the Tax Refund Claims, the Public Employee Claims, and the Grievance Claims, upon reconciliation, the Debtor(s) shall pay the amount due and owing in the ordinary course.

3. Upon the filing of the Administrative Reconciliation Notice, any claims subject thereto (the "ACR Designated Claims") shall be designated as "Subject to Administrative Reconciliation" on the Claims Registry in these Title III Cases. The Administrative Reconciliation Notice shall authorize and direct Prime Clerk to mark all claims listed on the Administrative Reconciliation Notice as "Subject to Administrative Reconciliation" on the official claims register in these Title III Cases.

4. Within sixty (60) days of service of the Administrative Reconciliation Notice, the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”), the Puerto Rico Department of Treasury (“Hacienda”), or the applicable agency or governmental entity previously responsible for handling a Claim, as the case may be, shall restart the processing of the Claims through Administrative Claims Reconciliation. ERS, Hacienda, or the applicable agency or governmental entity responsible for handling a Claim, as the case may be, shall reach an initial determination as to whether to grant or deny the Claim within ninety (90) days of the recommencement of consideration of the Claim, unless the parties agree otherwise. To the extent that the local law or procedure applicable to a Claim provides more than ninety (90) days for resolution of the Claim, the time period provided under such local law or procedure shall prevail. Such ninety (90) day period relates to the initial determination of the Claim only. In the event that either party seeks further review of an initial determination, such further review shall not be limited by this ninety (90) day period.

5. Within ninety (90) days of filing the first Administrative Reconciliation Notice, and every sixty (60) days thereafter, the Debtors shall file with the Court a notice (an “Administrative Reconciliation Status Notice”) setting forth the status of the ACR Designated Claims. The Administrative Reconciliation Status Notice shall identify, for each ACR Designated Claim, whether it is a Pension/Retiree Claim, a Tax Refund Claim, a Public Employee Claim, or a Grievance Claim. The Administrative Reconciliation Status Notice shall provide the following information with respect to each ACR Designated Claim:

- a. The date the ACR Designated Claim was transferred into Administrative Reconciliation.
- b. The agency that is responsible for processing the ACR Designated Claim.
- c. Whether the agency responsible for processing the ACR Designated Claim has begun reviewing the Claim. If the agency has not begun reviewing the Claim within sixty (60) days of the date the ACR Designated Claim was transferred into Administrative Reconciliation, the Administrative Reconciliation Status Notice will include a brief explanation for the delay.
- d. Whether the agency responsible for processing the ACR Designated Claim has a complete administrative file for the Claim, including any follow up documentation requested from claimants.
- e. Whether an initial determination on the ACR Designated Claim has been made. In the event that more than ninety (90) days have elapsed since the recommencement of consideration of the Claim, and an initial determination has not yet been reached, the Administrative Reconciliation Status Notice shall indicate whether the time period was extended by agreement of the parties or because the time period provided under local laws or procedures for resolving the Claim exceeds ninety (90) days.
- f. Whether the claimant has taken an appeal from the initial determination and if so, the status of that appeal.

- g. Whether the ACR Designated Claim has been resolved (the “ACR Resolved Claims”), either because the claimant has exhausted any available appeals or because the claimant has not filed an appeal within the applicable time period for doing so, and the date on which the ACR Designated Claim was resolved.
 - h. Whether an ACR Resolved Claim has been paid within one-hundred and twenty (120) days of the date it was resolved.
6. For the avoidance of doubt, Administrative Claims Reconciliation shall not pertain to any proofs of claim filed by Doral Financial Corporation or any agreements underlying such claims.

Exhibit B

Exhibit B

ACR Notice Parties Service List
Served via first class mail

MMID	NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	ADDRESS 4	CITY	STATE	POSTAL CODE
1257675	3F AIR CONDITIONING & CONTRACTOR LLC	HC 75 BOX 1119				NARANJITO	PR	00719
1504	ACCION LABORAL UNITARIA Y DEFENSORA	3100 CARR 190 STE 201				CAROLINA	PR	00983
4821	ACRO SERVICE CORP	39209 WEST 6 MILE ROAD STE 250				LIVONIA	MI	48152
7122	AGILITY LOGISTICS CORP	310 COMMERCE SUITE 250				IRVINE	CA	92602
1646734	Aimee Raices/Alfonos Rossy Millan	Cambridge Park E6 Plaza Doce				San Juan	PR	00926
1481501	AM Insurance Services, PSC	25 Calle Munoz Rivera				Yauco	PR	00698
1481501	AM Insurance Services, PSC	Haydee Vazquez Gaud	PO Box 1831			Yauco	PR	00698-1831
21673	AMERICAN TELEMEDICINE CENTER CORP	PO BOX 190006				SAN JUAN	PR	00919-0006
21673	AMERICAN TELEMEDICINE CENTER CORP	URB GARDEN HLS	GA1 CALLE MONTEBELLO			GUAYNABO	PR	00966-2909
2119266	Angel L. Medero Vidal & Felicita Morales	1277 Ave Jesus T Pinero				San Juan	PR	00927
2119266	Angel L. Medero Vidal & Felicita Morales	Jose Ramon Cestero, Attorney	Cestero-Calzada Law Office LLC	576 Ave. Arterial B.	The Coliseum Tower Residences Apt. 2102	San Juan	PR	00918
32222	ARCHITEK,PSC	PO BOX 192671				SAN JUAN	PR	00919
32231	Arco Capital Management LLC	48 Road 165, CITY VIEW PLAZA II, Suite 4025				Guaynabo	PR	00968
36858	ASOMANTE MEDICAL GROUP	PO BOX 2006				AIBONITO	PR	00705
1772275	AVON PRODUCTS, INC. (PUERTO RICO BRANCH)	PO BOX 363774				SAN JUAN	PR	00936
1772275	AVON PRODUCTS, INC. (PUERTO RICO BRANCH)	SANDRA MARIE TORRES	PO BOX 195598			SAN JUAN	PR	00919-5598
1460995	Bankruptcy Estate of Tactical Security Police Force, Inc., Case No. 15-05575	Noreen Wiscovitch-Rentas, Chapter 7 Trustee	PMB 136 400 Calle Juan Calaf			San Juan	PR	00918
46827	BEBE STORES INC	400 VALLEY DRIVE				BRISBANE	CA	94005
1479662	BERATUNG GROUP LLC	URB EL VALLE	225 CALLE TULIPAN G7			CAGUAS	PR	00727
53841	BLUESTEM FILMS INC	11601 WILSHIRE BLVD STE 2180				LOS ANGELES	CA	90025-1757
1507832	BRISTOL /MYERS SQUIBB PR INC	LUIS MIGUEL CEBALLOS	1 SQUIBB DR			NEW BRUNSWICK	NJ	08903
1507832	BRISTOL /MYERS SQUIBB PR INC	P.O. BOX 364707				SAN JUAN	PR	00936-4707
1646960	Bumble Bee International, Inc and its successors and assigns	Eric Johnson	11 Conagra Drive			Omaha	NE	68102
1646960	Bumble Bee International, Inc and its successors and assigns	Michael T. Eversden	Attorney	McGrath North Mullin & Kratz, PC LLO	1601 Dodge St. Suite 3700	Omaha	NE	68102
2089545	Cabrera Hermanos, LLC	PO Box 140400				Arecibo	PR	00614
2089545	Cabrera Hermanos, LLC	Road 2	KM 82.2 San Daniel			Hatillo	PR	00659
1660176	CARLOS MONTOTO & MAGDALENA BLANCO	220 PAJUL	MIRADOR MILAVILLE			SAN JUAN	PR	00924-3836
1660176	CARLOS MONTOTO & MAGDALENA BLANCO	RE: CARLOS E. GONZALEZ	P.O. BOX 266			CAGUAS	PR	00726-0266

Exhibit B

ACR Notice Parties Service List
Served via first class mail

MMLID	NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	ADDRESS 4	CITY	STATE	POSTAL CODE
1475534	CCI Group LLC	ATTN: Kristy West, Vice President, Tax	111 W 16th Ave, Ste 400			Anchorage	AK	99501
1588040	Centro Clinico de Vega Alta Corp.	c/o Ivonnette M. Ruiz	Calle Muñoz Rivera 5A			Vega Alta	PR	00692
1481651	Centro De Consultoria Medica, CSP	HAYDEE VAZQUEZ GAUD	PO BOX 1831			YAUCO	PR	00698-1831
1481651	Centro De Consultoria Medica, CSP	PO Box 847				Guanica	PR	00653-0847
1427024	Clinica De Manejo Del Dolor Dr. Crawford W. Long C.S.P.	Mary Ann Gandia Fabian, Esq.	PO Box 270251			San Juan	PR	00928
1427024	Clinica De Manejo Del Dolor Dr. Crawford W. Long C.S.P.	PO Box 1869				Aibonito	PR	00705
93339	CLINICA DE MEDICINA DE FAMILIA DE CAYEY CSP	110 CALLE NUNEZ ROMEU E				CAYEY	PR	00736
93708	COCINAS DISENO INC	C/O YANINA FUERTES	1717 AVE PONCE DE LEON	#2207		SAN JUAN	PR	00909
93708	COCINAS DISENO INC	VILLAS DE SAN FRANCISCO	PLAZA 2 # 87 AVEN DE DIEGO SUITE 3			SAN JUAN	PR	00927
1493814	Commscope Technologies LLC	Nicole Wiley, Manager, International Tax	4 Westbrook Corporate Center, Suite 400			Westchester	IL	60154
1493814	Commscope Technologies LLC	Robinson, Bradshaw & Hinson, P.A.	David M. Schilli	101 N. Tryon Street	Suite 1900	Charlotte	NC	28246
632895	COMUNIDAD AGRICOLA BIANCHI INC	PO BOX 19887				SAN JUAN	PR	00910
1590603	Correa-Rodriguez, Julio F	1725 Yangtze	Urb. Rio Piedra Heights			San Juan	PR	00926
1590603	Correa-Rodriguez, Julio F	Miguel Angel Figoeros-Iglesias	PMB 375	405 Ave. Esmeralda. Ste. 2		Guaynabo	PR	00969-4457
1583270	CPA RAFAEL EMMANUELLI COLON	COND EL SENORIAL	1326 CALLE SALUD STE 513			PONCE	PR	00717-1687
111727	CPALUISROD LLC	PO BOX 610				YABUCOA	PR	00767-0610
1508253	Crowe Horwath LLP	320 E Jefferson Blvd	PO Box 7			South Bend	IN	46624
1508253	Crowe Horwath LLP	Frank Rivera, Authorized Agent	222 Lirio Street	Urb La Serrania		Caguas	PR	00725
1454772	Cruz Diaz, Antonio	c/o Josué A. Rodríguez Robles, Esq.	MHSJ	PO Box 190095		San Juan	PR	00919-0095
122471	CYCLE SPORTS CENTER INC	PDA 26	1917 AVE PONCE DE LEON			SAN JUAN	PR	00915-3947
1475362	Danaus Trust	201 S. Phillips Ave. Suite 201				Sioux Falls	SD	57104
1494345	DIRECT SOLUTION, LLC	1101 RED VENTURES DRIVE				FORT MILL	SC	29707
1494345	DIRECT SOLUTION, LLC	FUENTES LAW OFFICES, LLC	P.O. BOX 9022726			SAN JUAN	PR	00902-2726
1518106	DISTRIBUIDORA DE ALIMENTOS, INC.	P.O. BOX 365				CAGUAS	PR	00726-0365
143064	DJS MAT INC	PO BOX 364588				SAN JUAN	PR	00936-4588
1749894	Edwards Lifesciences (Canada) Inc.	Edwards Lifesciences Corporation	One Edwards Way			Irvine	CA	92614
1810086	Edwards Lifesciences Pty. Ltd	One Edwards Way				Irvine	CA	92614
1604072	EMG Networks Alternatives Inc	Urb. Lomas Del Sol	118 Calle Sagitario			Gurabo	PR	00778-8926
1514228	EMPRESAS COLON AYALA INC.	LIZZETTE AYALA SANTIAGO	PO BOX 3849			MAYAGUEZ	PR	00681-3849
1514228	EMPRESAS COLON AYALA INC.	PO BOX 3843				MAYAGUEZ	PR	00681-3843

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1503540	EMPRESAS COLON AYALA INC.	PO BOX 3843				MAYAGUEZ	PR	00681-3843
314863	Encody Inc	Attn: Harry Matthew Pelaez	PO Box 280			Bayamon	PR	00960
314863	Encody Inc	Harry Matthew Pelaez	President	Calle 27 Blq 33 No 24 Urb Santa Rosa		Bayamon	PR	00959
154557	ENR SERVICE INC	HC 1 BOX 6024				AIBONITO	PR	00705-9756
2032531	Enrique Figueroa Fernandez & Nancy Pola Carrillo	1277 Ave. Jesus T. Pinero				San Juan	PR	00927
2032531	Enrique Figueroa Fernandez & Nancy Pola Carrillo	Jose Ramon Cestero	Cestero-Calzada Law Office LLC	576 Ave. Arterial B.	The Coliseum Tower Residences Apt. 2102	San Juan	PR	00918
154903	ENVIROMENTAL INVENTORY & CONSULTING GROUP	PO BOX 56163				BAYAMON	PR	00960
154903	ENVIROMENTAL INVENTORY & CONSULTING GROUP	QUINTA DEL RIO PLAZA 6 B-8				BAYAMON	PR	00961
160281	EXETER GROUP INC	Philip L. Cifarelli	CFO	12 Kingswood Drive		Clifton Park	NY	12065
160281	EXETER GROUP INC	PO BOX 990048				BOSTON	MA	02199-0048
1518149	FAT, Inc.	P O Box 365				Caguas	PR	00726-0365
1560825	Fidelity & Deposit Co. of Maryland	Fox Swibel Levin & Carroll LLP	Margaret M. Anderson	200 W. Madison, Suite 3000		Chicago	IL	60606
1560825	Fidelity & Deposit Co. of Maryland	Zurich American Insurance Company	Annette Peat	1299 Zurich Way		Schamburg	IL	60196
1467704	FILISHA INC	326 BO BAJURAS				ISABELA	PR	00662-2182
179849	FREXULFE LLC	PO BOX 364588				SAN JUAN	PR	00936-4588
1482042	FRONTERA TACORONTE MD., CSP, NESTOR R.	HAYDEE VAZQUEZ GAUD	HAYDEE VAZQUEZ GAUD ACCOUNTING SERVICES	PO BOX 1831		YAUCO	PR	00698-1831
1482042	FRONTERA TACORONTE MD., CSP, NESTOR R.	PO BOX 1032				GUANICA	PR	00653-1032
190070	GENERAL OPHTHALMOLOGY GROUP CSP	COND PUERTA DEL CONDADO	1095 AVENUE WILSON APT 1601			SAN JUAN	PR	00907
1516117	Genetic Diagnostic Group, C.S.P.	C/O Josué A. Rodríguez-Robles, Esq.	PO Box 190095			SAN JUAN	PR	00919-0095
1539468	GRAMIRA, LLC	PO BOX 358				MAYAGUEZ	PR	00681-0358
216078	HERNAN JR MACHADO TORRES PE PSC	PO BOX 495				MAYAGUEZ	PR	00681
216078	HERNAN JR MACHADO TORRES PE PSC	PO Box 945				Mayaguez	PR	00681-0495
1574577	HOTEL MARBELLA INC	PO BOX 335294				PONCE	PR	00733
225089	HQJ REAL ESTATE, LLC	PO BOX 781				HORMIGUEROS	PR	00660
1656403	IGUINA DE LA ROSA CSP	URB LA RAMBLA	1392 CALLE CASTELLANA			PONCE	PR	00730
1504875	Instituto de Ojos & Cirugia Plastica CSP	PO Box 3241				Mayaguez	PR	00682
228409	INVERSIONES & CONSTRUCTORA R B GROUP	RAFAEL G. MARTINEZ-GEIGEL, ESQ.	GPO BOX 366252			SAN JUAN	PR	00936-7682
228409	INVERSIONES & CONSTRUCTORA R B GROUP	URB EL PLANTIO	H24A CALLE NOGAL			TOA BAJA	PR	00949-4439
673738	J J C INDUSTRIAL SERVICE	3-C CALLE LAS VIOLETAS				VEGA ALTA	PR	00692-6763

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1722157	Jackson National Insurance Company	William Garofalo	c/o Swiss Re	175 King Street		Armonk	NY	10504
1722157	Jackson National Insurance Company	William T. Devanney, Jr.	1 Corporate Way			Lansing	MI	48951
1572151	Jacobs P.S.C	1880 Waycross Road	Attn: Mr. Mike Helmecamp			Forest Park	OH	45240
1572151	Jacobs P.S.C	Three Tower Bridge, Two Ash Street	Attn: Mr. Gary Walter			Conshohocken	PA	19428
239092	JG DISH & CELLULAR INC	PO BOX 1748				SAN LORENZO	PR	00754
241276	JMF DEFERRED COMPENSATION TRUST	PO BOX 25				GURABO	PR	00778
1596679	John L. Kordash and Judith W. Kordash	2 Knollwood Dr.				Dover	MA	02030
1570908	Jorge L Irizarry Dominicci y Marian I Roig Franceschini	Urb. Punto Oro	4447 Calle El Angel			Ponce	PR	00728-2048
252153	JRZ TRANSPORT INC	VILLA DE SAN AGUSTIN	M49 CALLE 13 1449			BAYAMON	PR	00959-2083
1490806	Learning Alliances, LLC	c/o Jorge M. Canellas	C 7 Tivoli Street	Paseo La Fuente		San Juan	PR	00926
1746547	Leductech Solutions Inc.	Plaza de las Fuentes	1078 Finlandia			Toa Alta	PR	00953
264990	LEGALITY INVESTIGATION & SECURITY SERVICE INC	PMB 198, PO BOX 1345				TOA ALTA	PR	00954-9905
270550	LOPEZ BERRIOS, ANGEL	Angel Mario Lopez	3117 Carr 351			Mayaguez	PR	00682
270550	LOPEZ BERRIOS, ANGEL	PO BOX 3882				MAYAGUEZ	PR	00681
307271	MARTINEAU HOUSING AND BUILDING MANAGEMENT CORP.	PO BOX 271				SAINT JUST	PR	00978
542569	MARTINEZ SULSONA, SUCN RAUL	PO BOX 6154				MAYAGUEZ	PR	00681-6154
1495037	MONY Life Insurance Company	2801 Hwy 280 South				Birmingham	AL	35223
1487897	MWR Emergency Group LLC	C/O Josué A. Rodríguez Robles	PO Box 190095			San Juan	PR	00919-0095
1488998	Nevares Guillermetty, Hector G.	c/o Josué A. Rodríguez Robles	PO Box 190095			San Juan	PR	00919-0095
1895865	Newmeco, Inc.	1 Santa Anastacia St. Urb El vigia				San Juan	PR	00926-4203
1895865	Newmeco, Inc.	Jeannette Stomayor, Pres.	138 Winston Churchill Ave	Suite 800		San Juan	PR	00926-4203
1760676	Newmeco, Inc. and/or Jeannette Sotomayor, Pres.	138 Winston Churchill Ave	Suite 800			San Juan	PR	00924-203
1760676	Newmeco, Inc. and/or Jeannette Sotomayor, Pres.	Jose Luis Alicea	Vice President	Newmeco, Inc EIN 66-0775064	1 Santa Anastacia St., Urb El Vigia	San Juan	PR	00926-4203
366422	Nolla Amado, Juan Jose	3051 AVE. JUAN HERNANDEZ	SUITE 202			ISABELA	PR	00662-3616
1522433	Olivencia Velazquez CPAS P S C	PO BOX 79715				CAROLINA	PR	00984-9715
373551	Open Systems Inc.	4301 Dean Lakes Blvd.				Shakopee	MN	55379
1481953	OWNED OUTCOMES, LLC	6085 WEST TWAIN AVE.	SUITE 101			LAS VEGAS	NV	89103
1481953	OWNED OUTCOMES, LLC	JUAN CARLOS GONZALEZ	AGENT	A6 BROMELIA STREET URB. ESTANCIAS DE BAIROA		CAGUAS	PR	00727
388454	P P L MEDICAL CSP	GALERIA PASEOS	100 GRAND PASEO BLVD STE 112	PMB 333		SAN JUAN	PR	00926

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388454	P P L MEDICAL CSP	MIGUEL A TORRES DIAZ	CONTADOR	M TORRES-DIAZ & CO., C.S.P.	PO BOX 3502	GUAYNABO	PR	00970-3502
396564	PC G INT'L	COND PLAZA ATHENEE	101 AVE ORTEGON APT 301			GUAYNABO	PR	00966
1507684	PEREZ RIVERA, GABRIEL	CMR 490 BOX 2416				APO	AE	09708
413512	POWER COOLING	PO BOX 192817				SAN JUAN	PR	00919
1509952	PPG Puerto Rico, Inc.	McConnell Valdes LLC	c/o Nayuan Zouairabani	PO Box 364225		San Juan	PR	00936-4425
1509952	PPG Puerto Rico, Inc.	PPG Industries, Inc.	1PPG Place 37/F			Pittsburgh	PA	15272
414563	Professional Credential Service Inc	25 Century Blvd, Suite 505				Nashville	TN	37214
414563	Professional Credential Service Inc	Gabriel J Viera Pina	CPA	BDH Global Advisors LLC	954 Ponce De Leon Ave. Ste 806	Ssn Juan	PR	00907
414610	PROFESSIONAL SERVICES NETWORK INC	13975 CONNETICUT AVE STE 210				SILVER SPRING	MD	20906
414685	PROJECT MANAGEMENT CONSTRUCTION CORP	1336 CALLE SALUD				PONCE	PR	00717
414691	PROJECT MANAGEMENT SERVICES PSC	1336 CALLE SALUD				PONCE	PR	00717
419458	QUINTEROS, ALEJANDRO	1367 AVE WILSON	APTO 301			SAN JUAN	PR	00907
1509568	RDA LEGAL, PSC.	P/C LIZA RAMIREZ	7102 GOLD VILLAS			VEGA ALTA	PR	00692
431591	RED BUSINESS SUPPORT GROUP INC	COND ATRIUM PARK	17 CALLE REGINA MEDINA APT 506A			GUAYNABO	PR	00969-6029
1508434	RED VENTURES, LLC	1101 RED VENTURES DRIVE				FORT MILL	SC	29707
1508434	RED VENTURES, LLC	FUENTES LAW OFFICES, LLC	P.O. BOX 9022726			SAN JUAN	PR	00902-2726
1548289	Reynaldo Garcia Inc	CPA William Cancel Sepulveda	PO Box 1746			Mayaguez	PR	00681-1746
1548289	Reynaldo Garcia Inc	PO Box 3608				Mayaguez	PR	00681-3608
436935	RHEINSCHMIDT TILE AND MARBLE INC	LARRY W. RHEINSCHMIDT, JR.	1100 AGENCY STREET			BURLINGTON	IA	52601
436935	RHEINSCHMIDT TILE AND MARBLE INC	PO BOX 668				BURLINGTON	IA	52601
1487907	Rodriguez D'Andrea, Angeles M	C/O Josué A. Rodríguez Robles	PO Box 190095			San Juan	PR	00919-0095
1500791	ROJO CONSTRUCTION CORPORATION	Lawrence E. Duffy	701 Ponce De Leon Ave	Suite 407		San Juan	PR	00907-3248
1487720	Rosa Cartagena, Felix J.	c/o Josua A. Rodriguez Robles	PO Box 190095			San Juan	PR	00919-0095
2025803	Sanabria Figueroa, Harry L.	182 Tulipan				San Juan	PR	00927-6214
1464223	SAP Legal PSC	434 Ave. Hostos				San Juan	PR	00918
1488061	Schinitzer Puerto Rico, Inc	299 SW CLAY ST 350				PORTLAND	OR	97201
1488061	Schinitzer Puerto Rico, Inc	McConnell Valdes LLC	c/o Nayuan Zouairabani	PO Box 364225		San Juan	PR	00936-4225
1488061	Schinitzer Puerto Rico, Inc	Schnitzer Puerto Rico, Inc	c/o Ellsworth Mink (Regional Manager)	PO Box 1153		Salinas	PR	00751
2053176	Sense Corp.	17 Rams Gate				St. Louis	MO	63132

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2053176	Sense Corp.	Albieli Carrasquillo	RSM Puerto Rico	1000 San Roberto Street, Reparto Loyola		San Juan	PR	00922
530540	SERV DE SALUD PRIMARIO DE BARCELONETA	D/B/A ATLANTIC MEDICAL CENTER	PO BOX 2045			BARCELONETA	PR	00617
530540	SERV DE SALUD PRIMARIO DE BARCELONETA	LEIDA ANNETTE NAZARIO	CARR #2 KM. 57.8 CRUCE DAVILA			BARCELONETA	PR	00617
1571566	Servicios de Transportacion Juan Carlos Inc	PO Box 439				Loiza	PR	00772
533696	SJS MNGT ASSOCIATES INC	1500 MEMOLI LANE, UNIT B1				FORT MYERS	FL	33919-6339
1490298	Smart Insurance Agency VSJ, P.S.C.	1510 F.D. Roosevelt Ave.	Suite 9A1			Guaynabo	PR	00968
1490298	Smart Insurance Agency VSJ, P.S.C.	Marichal, Hernández, Santiago & Juarbe, LLC	Juan Jose Charana-Agudo	PO Box 190095		San Juan	PR	00919-0095
1538217	Specialty Paper Bag Corporation of Puerto Rico, Inc.	4131 N.W. 132 Street				Opa Laka	FL	33054
1538217	Specialty Paper Bag Corporation of Puerto Rico, Inc.	Law Office of John E. Mudd	John E. Mudd	PO Box 194134		San Juan	PR	00919
1563002	Steadfast Insurance Company	Annette Peat	Zurich American Insurance Company	1299 Zurich Way		Schaumburg	IL	60196
1563002	Steadfast Insurance Company	Margaret M. Anderson	Fox Swibel Levin & Carroll LLP	200 W. Madiosn, Suite 3000		Chicago	IL	60606
1583585	Sucesion Lourdes Montalvo Torres	1374 Calle Bonita				Ponce	PR	00717-2615
1516740	Sucesión Norberto Medina-Vélez, composed by Norberto Medina-Zurinaga, María Medina-Zurinaga and Yvon	PO Box 21354				San Juan	PR	00928-1354
1516740	Sucesión Norberto Medina-Vélez, composed by Norberto Medina-Zurinaga, María Medina-Zurinaga and Yvon	Z-22 Calle 13	Ext. San Agustín			San Juan	PR	00926
542108	SUCESION PHILIPPI FRANZ RAMIREZ DE ARELLANO	C/O EMELIE PICO	ESTATE ADMINISTRATOR	MANS GARDEN HILLS	F4 CALLE 6	GUAYNABO	PR	00966
542108	SUCESION PHILIPPI FRANZ RAMIREZ DE ARELLANO	MANS GARDEN HILLS	F4, CALLE 6			GUAYNABO	PR	00966
543664	SYSTEMAX PUERTO RICO	11 HARBOR PARK DRIVE				PORT WASHINGTON	NY	11050
543664	SYSTEMAX PUERTO RICO	5850 Carol Ridge Drive	Suite 201			Carol Springs	FL	33076
1792836	Taubman Centers, Inc.	200 E.Long Lake Rd,Suite 300 c/o Corporate Tax Department				Bloomfield Hills	MI	48304
1506924	Tech Data de Puerto Rico, Inc.	C/O Josué A. Rodríguez Robles	PO Box 190095			San Juan	PR	00919-0095
1499723	The New 5-7-9 and Beyond, Inc.	David Lederstein	1000 Pennsylvania Avenue			Brooklyn	NY	11207
1442566	TOLEDO, JOSE HECTOR	CALLE TULIPAN 194	URB. SAN FRANCISCO			SAN JUAN	PR	00927
1541155	Touchstone Wireless Latin America, LLC, d/b/a Ingram Micro Mobility	501 Airtech Pkwy				Plainfield	IN	46168
1541155	Touchstone Wireless Latin America, LLC, d/b/a Ingram Micro Mobility	Juan H. Saavedra Castro	206 TeTuan St., Suite 505			San Juan	PR	00901

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1468609	TRAFIGURA TRADING, LLC	1401 MCKINNEY ST. STE. 1500				HOUSTON	TX	77010
1468609	TRAFIGURA TRADING, LLC	ADSUAR MUNIZ GOYCO	SEDA & PEREZ- OCHOA, P.S.C.	P.O. BOX 70294		SAN JUAN	PR	00936-8294
560428	TRC ENVIRONMENTAL CORPORATION	21 GRIFFIN RD N				WINDSOR	CT	06095-1512
1468116	Vitol, Inc	c/o Jurgen Oosthuizen	2925 Richmond Ave. 11th FL			Houston	TX	77098
1468116	Vitol, Inc	McConnel Valdés LLC	PO Box 364225			San Juan	PR	00936
1539583	X Ray Diagnostic Center, Inc. / X Ray Equipment, Inc.	PO Box 358				Mayaguez	PR	00681-0358
1539443	X-RAY DIAGNOSTIC CENTER, LLC	PO BOX 358				MAYAGUEZ	PR	00681-0358
1556433	Zurich American Insurance Company	Annette Peat Zurich American Insurance Company	1299 Zurich Way			Schaumburg	IL	60196
1556433	Zurich American Insurance Company	Margaret M. Anderson Fox Swibe I Levin & Carroll LLP	200 W. Madison, Suite 3000			Chicago	IL	60606